

ID: CCA-604358-09

Number: **200933025**

Office:

Release Date: 8/14/2009

UILC: 6229.04-00

From:

Sent: Thursday, June 04, 2009 3:58 PM

To:

Cc:

Subject: RE: carryover adjustment

It always best to assess within one year if feasible, but the hazards of assessing within the unextended section 6501 period are now de minimus given that the Federal Circuit, D.C. Circuit and Tax Court have all held that we can rely on the unextended section 6501 period. So if the year is open based on a return filing date, we would certainly defend the assessment if you don't assess it within one year of the completion of the earlier year TEFRA proceeding which generated the carryforward loss.